

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

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<b>Applicant(s):</b> James Sugahara	<b>:</b>	<b>Group Art Unit:</b> 3691
<b>Serial No.:</b> 10/062,164	<b>:</b>	<b>Examiner:</b> Debra F. Charles
<b>Filed:</b> February 1, 2002	<b>:</b>	<b>Attorney Docket No.:</b> 006878.110600
<b>For:</b> A METHOD FOR STRUCTURING A TRANSACTION	<b>:</b>	

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**AMENDMENT IN RESPONSE TO JANUARY 8, 2007 OFFICE ACTION**

Mail Stop Amendment  
Commissioner for Patents  
Box 1450  
Alexandria, VA 22313-1450

Dear Sir:

**INTRODUCTORY COMMENTS:**

This Amendment is filed in reply to the Office Action issued by the U.S. Patent and Trademark Office on January 8, 2007 in connection with the above-identified patent application. The January 8, 2007 Office Action provided a period of 3 months in which to file a response, i.e., by April 8, 2007. April 8, 2007 was a Sunday. Accordingly, this Amendment is being timely filed on Monday, April 9, 2007.